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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Paul Akers)
Serial No.: 10/754,413) Examiner: James N. Smalley
Filing Date: 01/09/2004) Art Unit: 3727
Title: COVER PIECE AND METHOD FOR) Attorneys' Ref. P214498
COFFEE CUP LIDS)

LETTER

Mail Stop Issue Fee
Commissioner for Patents
PO Box 1450
Alexandria, VA 22313-1450

Sir:

This is in response to the Notice of Allowance dated June 20, 2006. Enclosed for filing in the above-noted application are five (5) sheets of formal drawings.

It is believed that no fee is due at this time. However, if any fee is due in connection with this matter, please charge it to our Deposit Account No. 502099.

Signed at Bellingham, County of Whatcom, State of Washington this 14th day of August, 2006.

Respectfully submitted,

Paul Akers

By Michael R. Schacht

Michael R. Schacht
Reg. No. 33,550
Schacht Law Office, Inc.
2801 Meridian Street, Suite 202
Bellingham, WA 98225-2400
(360) 647-0400

CERTIFICATE OF MAILING

37 C.F.R. §1.8

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the United States Postal Service as first class mail in an envelope addressed to Mail Stop Issue Fee, Commissioner for Patents, PO Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Signature

Gloria Smithey

Print Name: Gloria Smithey

Date: August 14, 2006